



STATE OF DELAWARE
EXECUTIVE DEPARTMENT
OFFICE OF MANAGEMENT AND BUDGET

MEMORANDUM

TO: State Agencies
Delaware Technical and Community College
School Districts
Charter Schools

FROM: Bert Scoglietti
Office of Management and Budget

DATE: September 27, 2010

SUBJECT: ARRA 1512 Guidance for reports due 10/10/10

The following represents a brief overview and update of the ARRA 1512 reporting requirements for the reporting period ending September 30, 2010. This guidance is intended to complement and supplement the manual and other previously issued guidance found at <http://www.omb.delaware.gov/arra/index.shtml> in lieu of a complete revision of the manual.

What's new

- Prime and subrecipient reports must be filed on federalreporting.gov by **midnight October 10th**. My office will perform data quality checks on the reports as they are filed and we will follow up with you on any discrepancies or inaccuracies. A detailed schedule for reporting is contained in the attachment to this memorandum.
- The Federal Office of Management and Budget released supplemental guidance on September 24 which clarifies a number of items in the reporting model and provides guidance on the required reporting for Education Jobs fund awards. With regards to the Education Jobs fund awards, the guidance requires awardees of these funds to report quarterly consistent with 1512 guidance for other stimulus funded programs. With regards to the latter, most notably the clarifications include a requirement for prime recipients to report on both prime and subrecipient quarterly activities and project descriptions.

The full guidance document and updated reporting model can be found at <http://www.omb.delaware.gov/arra/index.shtml>. Specifics on the changes to the data model can be found in Attachment 2 of this memorandum.

- Federalreporting.gov has released version 1.7 of the Excel template for reporting which can be found at <https://www.federalreporting.gov/federalreporting/downloads.do>. Versions 1.5 and 1.6 are still valid to use to upload 1512 reports to federalreporting.gov.
- At this point there are no other major changes to the reporting requirements or methodology. Existing guidance should continue to be followed and can be found at <http://www.omb.delaware.gov/arra/index.shtml>.
- Prime recipients and sub recipients are reminded that total expenditure figures on the 1512 report are cumulative, thus you will need to combine information from FSF with historical information in DFMS. That is, in order to calculate the proper total expenditure of ARRA funds, recipients must add 7/1/10 – 9/30/10 FSF expenditures to the DFMS 6/30/10 finals (also contained in the Q2 1512 report) in order to properly report total activity.
- We are currently working with FSF staff to produce and validate reports that will aid in reporting vendor information as well as total expenditures for Q3. Should these become available we will email them to you the week of October 4 upon request to OMB_ARRA1512@state.de.us. If validated reports are not expected to be available by October 4th we will let you know as soon as possible. In the event FSF reports are not available for Q3 reporting, we suggest that you begin gathering expenditure data by purchase order to ensure that the federal reporting template can be uploaded by October 10th.
- We strongly recommend all prime and subrecipients review their CCR information online @ www.ccr.gov to ensure information contained therein and Points of Contact and are up to date. Make sure that your CCR registration is not set to expire before October 10 and update if necessary. If your registration is expired you will not be able to submit a 1512 report to federalreporting.gov. CCR updates take at least 2 days to process.
- Any spending on infrastructure projects needs to be reported in the Prime Recipient section of the 1512 report. Sub recipients that are expending funds for infrastructure must note these expenditures to the prime recipient of the award.
- It is critical to retain documentation used to create the Jobs number for the Prime section of the 1512 report in accordance with OMB issued internal controls guidance which can be found at <http://www.omb.delaware.gov/arra/index.shtml>.

Reminders

- There is still some confusion in regards to the ARRA Approval Report. The Approval Report is **not** the confirmation email from federal reporting. It is a separate document required at the state level for the state auditors. An ARRA Report Approval Record must be completed for each individual award which requires a 1512 report to the federal government. It should be sent to the OMB email, OMB_ARRA1512@state.de.us. The blank document for the Approval Report can be found at <http://www.omb.delaware.gov/arra/index.shtml>.

- Successive quarterly reports in federalreporting.gov are linked through data elements termed “business keys.” Business keys are the award number and DUNS number of a 1512 report. Any changes to the business key in successive 1512 reports will result in data errors in the system. As such, if a recipient needs to change primary business key (Award number, award type or DUNS number) since the 1512 report filed in April, recipients must use the Copy Forward function to change the business keys and file the report. This will allow the recipient to make the necessary changes in the system while ensuring reports are linked from quarter to quarter.

Agencies that need to change business keys to file this quarterly report are asked to contact either John Armitage or Bert Scoglietti at (302) 739 4206 for further guidance and assistance on properly filing their 1512 reports with different business keys.

- As stated above, unless there are changes to the primary business keys, recipients are to use the Excel template to upload data to federalreporting.gov. Upon submission of a required 1512 report, please forward the successful submission email from federalreporting.gov and copies of uploaded Excel templates to the dedicated 1512 email, OMB_ARRA1512@state.de.us. The federal reporting system, federalreporting.gov provides functionality for an alternate method to file 1512 reports for previous filers. This functionality which is called “Copy Forward” literally copies the last quarter’s report to the current reporting quarter. This will allow the recipient to make the necessary spending changes directly on screen into the system while leaving the correct grant identifying information intact. This method is intended to minimize errors.
- The copy forward function will only work if a report was filed for the award last quarter. It will not work as a template for a different award which needs to be reported by the same agency. If you would like to use the Copy Forward function please send a request to OMB_ARRA1512@state.de.us by September 30th. In your email please indicate the award(s) you will be reporting with the Copy Forward function. We will respond with a detailed explanation of the Copy Forward process.
- Jobs are to be calculated as before and are a quarterly number. This calculation can be found at http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf.
- All data elements except jobs are cumulative.
- Upon the complete expenditure of an award the 1512 report is to be marked final. If all of a prime recipient's funds have been expended in by 9/30/10 the final report entry is to be changed to yes and the recipients reporting responsibilities will be concluded upon submission and review of the final report.
- The congressional district for Delaware is “00”.
- Vendor payment reporting in regards to the \$25,000 threshold remains the same as last quarter. Please note the clarification in Attachment 2.

Questions regarding 1512 reporting should be directed to OMB_ARRA1512@state.de.us. Awardees are also strongly encouraged to review system users manuals provided by federalreporting.gov at <https://www.federalreporting.gov/federalreporting/downloads.do>.

OMB: RLS

Attachment 1
Detailed Reporting Schedule

Date	Reporting Action Required
Before October 10, 2010	Prime and Sub Recipients upload and submit completed Excel templates to FederalReporting.gov . Copies of excel templates and approval records are emailed to OMB_ARRA1512@state.de.us . System is <u>unlocked</u> , so prime and sub-recipients can upload and amend reports at will. All reports submitted after this time will be considered late by federal OMB and recipients may be subject to potential actions by federal OMB.
October 11 - 13, 2010	System is <u>unlocked</u> , so that prime and sub-recipients can amend reports.
October 14 - 29, 2010	Federal Agency review period. System is <u>locked</u> , so the federal agency must unlock prior to recipients making corrections.
October 30, 2010	Reported data is posted to Recovery.gov . System is <u>unavailable</u> for corrections.
November 2, 2010	Continuous QA Period. System is <u>unlocked</u> , so prime and sub-recipients can amend reports at will.

Attachment 2

Reporting Model Clarifications

Item	Clarification
Final Report	Clarifies the conditions upon which a recipient may check "Y" in this field.
Award Date	Clarifies that this is the date the award is signed by the Awarding Agency Official.
Award Description	Clarification is provided for multiple funding actions. A description for each funding action, or sufficient description of the need for each funding action, that allows for a clear understanding of the overall purpose of the award is now required.
Quarterly Activities/Project Descriptions for Prime and Sub-recipients	This field did not specify for Prime and Sub-recipients previously. The Prime recipient is now required to collect information from the sub-recipient(s) to enter with the Prime recipient information for this field. For awards that fund multiple projects such as formula block grants, the recipients are asked to provide information that is stated in terms that allow an understanding of the accomplishments. In instances where the final prime recipient expenditures are less than the award amount listed on the report due to an amendment in the original agreement or if the project came in under budget, the recipient must provide a description in this field explaining why the final amount in the "Total Federal Amount of ARRA Expenditure" field does not equal the amount in the "Award Amount" field, and confirming that no more funds will be expended by the prime recipient.
Total Federal Amount of ARRA Expenditure	Clarifies that this is a cumulative total that may overlap with amounts reported in other fields as well, such as amounts in "Total Federal ARRA Infrastructure Expenditure," "Total Amount of Payments to Vendors less than \$25,000/Award," and/or "Total Subaward Funds Disbursed."
Total Amount of Sub-awards to individuals	Clarifies that amounts reported are cumulative for the award.
Total Number of payments to vendors less than \$25,000/award	Clarifies that this number only includes payments made by the prime recipient.
Total Amount of payments to vendors less than \$25,000/award	Clarifies that amounts reported are cumulative for the award and only include payments made by the prime recipient. Comments added to indicate payments for the quarter that exceed the \$25,000 threshold are reported in the vendor Section of the report.
Total Amount of Sub-awards less than \$25,000/award	Clarifies that amounts reported are cumulative for the award. Comments added to indicate payments for the quarter that exceed the \$25,000 threshold are reported in the sub-recipient Section of the report.

Amount of Sub-award (subrecipient tab)	Added comments clarifying that sub-awards exceeding \$25,000 in the quarter are reported in this Section. The data is listed as a cumulative amount for the award and aggregated by sub-recipient. Comments added to indicate that multiple sub-awards to a single sub-recipient under the same award should be aggregated and reported in this field if the cumulative total exceeds \$25,000 for the quarter.
Payment Amount (vendor tab)	Added comments clarifying that payments exceeding \$25,000 in the quarter are reported in this Section. The data is listed as a cumulative amount for the award and aggregated by vendor. Comments added to indicate that multiple payments to a single vendor under the same award should be aggregated and reported in this field if the cumulative total exceeds \$25,000 for the quarter.